

## DAFTAR PUSTAKA

- Agrawal, A. and Mandelker, G.N. (1990), "Large shareholders and the monitoring of managers: the case of antitakeover charter amendments", *The Journal of Financial and Quantitative Analysis*, Vol. 25 No. 2, p. 143.
- Ali, A., Chen, T. and Radhakrishnan, S. (2007), "Corporate disclosures by family firms", *Journal of Financial Economics*, Vol. 44 Nos 1/2, pp. 238-286.
- Allen, F., Qian, J., Zhang, C. and Zhao, M. (2012), "China's financial system: opportunities and challenges", in Fan, J. and Morck, R. (Eds), *Capitalizing China*, National Bureau of Economic Research, pp. 63-143.
- Attig, N., Guedhami, O. and Mishra, D. (2008), "Multiple large shareholders, control contests, and implied cost of equity", *Journal of Corporate Finance*, Vol. 14 No. 5, pp. 721-737.
- Andrei Shleifer, R. V. (1997). A Survey of Corporate Governance *Journal of Finance*, 52(2).
- Biddle, G. C. (2009). Financial Reporting Quality and Investment Efficiency. *Journal of Accounting and Economics*, 48(2-3), 112-131.
- Botosan, Christine A. 1997. Disclosure Level and The Cost of Equity Capital. *The Accounting Review* Vol 72 No. 3.
- Botosan, C. A., & Plumlee, M. A. (2002). A Re-Examination of Disclosure Level and Expected Cost of Equity Capital. *Journal of Accounting Research*, 40
- Brigham F. Eugene dan Houston, Joel. (2010). Dasar – Dasar Manajemen Keuangan : Assetials Of Financial Management. *Jakarta: Penerbit Salemba Empat*.
- Chen, N. (2017). Ownership structure, corporate governance and investment efficiency of Chinese listed firms. *Pacific Accounting Review*, 29, 266-282.
- Chen, H., Chen, J.Z, Lobo, G.J. and Wang, Y. (2011), "Effects of audit quality on earnings management and cost of equity capital: evidence from China", *Contemporary Accounting Research*, Vol. 28 No. 3, pp. 892-925.
- Chen, K.C.W., Chen, Z. and Wei, K.C.J. (2009), "Legal protection of investors, corporate governance, and the cost of equity capital", *Journal of Corporate Finance*, Vol. 15 No. 3, pp. 273-289.

- Cheng, M., Dhaliwal, D. and Zhang, Y. (2013), “Does investment efficiency improve after the disclosure of material weaknesses in internal control over financial reporting?”, *Journal of Accounting and Economics*, Vol. 56 No. 1, pp. 1-18.
- Eisenhardt, K. (1989). Agency Theory: An Assessment and Review. *Academy of Management Review*, 14, 57-74.
- Elaoud, A. (2017). Auditor specialization, accounting information quality and investment efficiency. *Research in International Business and Finance*, 42, 616-629.
- Faisal. (2004). Analisis Agency Cost, Struktur Kepemilikan dan Mekanisme Corporate Governance. *Simposium Nasional Akuntansi VII Denpasar. Bali*.
- Gay, L. R. (1987). Educational research competencies for analysis and application (3rd ed.). *London Merrill Publishing Company*.
- Jensen, M. C. (1976). Theory of the firm: Managerial. Behavior, Agency Costs and Ownership Structure. *Journal of Financial Economics*, 3.
- Halim, (2012). Akuntansi Sektor Publik Akuntansi Keuangan Daerah. Edisi 4. *Penerbit Salemba Empat. Jakarta. Ahmad Yani*.
- Healy, Paul M dan Krishna G. Palepu. (2001). Information Asymetry, Corporate Disclosure and The Capital Market. *Journal of Accounting and Economics* 31 (2001) 405–440. Boston.
- Hendriksen, Eldon S dan Michael Van Breda. (2002). Teori Akunting Edisi Kelima Buku Dua. (*Penerjemah: Herman Wibowo, Batam: Interaksara*).
- Huang, H., Wang, Q. and Zhang, X. (2009), “The effect of CEO ownership and shareholder rights on cost of equity capital”, *Corporate Governance: The International Journal of Business in Society*, Vol. 9No. 3, pp. 255-270.
- Indah Masri dan Dwi Martani. (2012). Pengaruh Tax Avoidance terhadap Cost of Debt. *Jurnal Magister Akuntansi. Fakultas Ekonomi Universitas Indonesia*
- Juniarti, dan Agnes Sentosa. (2009). Pengaruh Good Corporate Governance, Voluntary Disclosure Terhadap Biaya Hutang (Costs Of Debt). *Jurnal Fakultas Ekonomi Universitas Kristen Petra*.
- Majeed, M. A. (2018). Impact of investment efficiency on cost of equity: evidence from China. *Journal of Asia Business Studies*, 12(I), 44-59.

- Mukzi Garby Pamessa. (2012). Pengaruh Pengungkapan (Disclosure) Terhadap Informasi Asimetri Dan Pengaruh Informasi Asimetri Terhadap Cost Of Equity Capital. *Universitas Pendidikan Indonesia. Bandung*
- Matthiesen, M.-L. (2017). Corporate social responsibility and firms' cost of equity: how does culture matter? *Cross Cultural & Strategic Management*, 24, 105-124.
- Miller, M. a. (1958). The Cost of Capital, Corporation Finance, and the Theory of Investment.
- Norton Rose. (2011). Indonesia inward investment, an industry survey. <http://www.nortonrosefulbright.com/files/indonesia-inward-investment-june-2011-pdf-52492.pdf>
- Ng, A. C. (2015). Business sustainability performance and cost of equity capital. *Journal of Corporate Finance*, 34, 128–149.
- Scott, David F. (2011). Basic Financial Management. 7th Edition. *Prentice Hall*.
- Scott, William R. (2003). Financial Accounting Theory 3rd. *Toronto. Prentice Hall*.
- Sri Handaru Yulianti. (1997). Dasar dasar Manajemen Keuangan Internasional. *Yogyakarta. Andi*
- Sujoko., & U, Soebiantoro. (2007). Pengaruh Struktur Kepemilikan Saham, Leverage, Faktor ntern dan Faktor ekstern terhadap Nilai Perusahaan. *Jurnal Manajemen dan Kewirausahaan*. Vol. 9. No 1. Maret: 41-48
- Tran, Y. (2014). Does forward-looking non-financial information consistently affect investment efficiency? *Nankai Business Review International*, Vol. 6(1), 2-19.
- Tarjo, (2008). Pengaruh Konsentrasi Kepemilikan Institusional dan Leverage terhadap Management Laba dan Nilai Pemegang Saham serta Cost of Equity Capital. *Simposium Nasional Akuntansi XI*.
- Utama, C. A. (2017). Corporate governance and ownership structure: Indonesia evidence. *The International Journal of Business in Society*, 17(2), 165-191.
- Yeni Oktahidayanti. (2012). Pengaruh Struktur Kepemilikan Terhadap Return Saham Pada Perusahaan Subsektor Telekomunikasi Yang Terdaftar Di Bei. *Universitas Pendidikan Indonesia. Bandung*

- Yulisa Rebecca. (2011). Pengaruh Corporate Governance Index, Kepemilikan Keluarga Dan Kepemilikan Institusional Terhadap Biaya Ekuitas Dan Biaya Utang: Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar Di Bei. *Jurnal Universitas Indonesia. Jakarta*
- Zeng, S. (2017). Investment efficiency of the new energy industry in China. *ENEECO 3862 / The Accounting Review*.